Secl. II-37-[illegible]

REVENUE (194) Department

Ms. SERIES

G.O. No. 971

Dated the 2nd May 1946

[Despatch Abstract.]

Establishment - Temporary - Commercial Taxes Department - (South Kanara) - Additional Deputy Commercial Tax Officer and staff - Sanctioned.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date

MS 13019 | Rev ₹ 13 12.69 |

G.O. No.

REVENUE Department

From (Name) T.S. Swaminathan, Esq., I.C.S.,
Designation Addl. Joint Secretary, Board of Revenue, L.R. & T., and Comml. Taxes.
Station Chepauk, Madras.

Received — Registered

To

The Secretary to Government, Revenue Department. (with enclosures).

Memo No. Ref. U. No. 1699/46-1 dated 17th April 1946 194

Sir, D. Crombie, Esq., C.I.E., I.C.S., Commissioner of Excise, Separate Revenue and Commercial Taxes.

Subject.

ESTABLISHMENT - Commercial Taxes Department - (South Kanara) - Additional Deputy Commercial Tax Officer with staf Employment - Sanction - Requested.

Read the following:

I.

Letter from Sri B. Ganapathy, B.A., Commercial Tax Officer, South Kanara, Mangalore, R.O.C.No.211/A1/46 dated 1st March 1946.

ESTABLISHMENT - Commercial Taxes Department - South Kanara District - Retention of staff beyond 31st March 1946 Proposals - Submitted.

Ref.- Board's L.Dis.U.No.368/46-1, dated 25th January 1946.

There are at present two Deputy Commercial Tax Officers and six Assistant Commercial Tax Officers in the District. The Headquarters and jurisdiction of these officers are as shown in Appendix A. The number of assessments on the file of the Assistant Commercial Tax Officers and the Deputy Commercial Tax Officers as on 31st January 1946 are also shown therein.

2. The Deputy Commissioner (Commercial Taxes) South, during his inspection in this District in February last, observing the assessment position on the file of the Deputy Commercial Tax Officers remarked that the work for the two Deputy Commercial Tax Officers in the District was too heavy and required reduction. The appointment of one more Deputy Commercial Tax Officer for the District, is, I submit, bound to yield better results. The following proposals are, therefore, submitted.

3. Deputy Commercial Tax Officer I with jurisdiction of Mangalore Taluk including the Town, has on his file 632 assessments and this is clearly too heavy a charge for a Deputy Commercial Tax Officer. The nature of work in the jurisdiction, particularly at Mangalore is, further difficult and complicated, as most of the wholesale dealers at Mangalore have trade relations with Bombay and the adjoining Mysore State and attempt to escape taxation by so manipulating the accounts as to show that the sales have taken place outside the Presidency, and so a close and detailed scrutiny of accounts is called for.

4. The Deputy Commercial Tax Officer, rural, on the other hand, with jurisdiction over the whole of the rest of the District has 531 assessments, which are also above the normal charge for a Deputy Commercial Tax Officer. His jurisdiction, begins beyond about 20 miles from his Headquarters, on the north and east and about 10 miles on the South, there being the Arabian Sea on the west. It however extends to

les in the north, 60 miles in the South and to about
the East. The jurisdiction cannot therefore be
to be compact and suitable. Much time, is thus unne-
spent on journey leaving little scope for work.

I therefore propose, that as remarked by the Deputy
er, one more Deputy Commercial Tax Officer may be
to this District and the jurisdiction re-distributed
elow:

	Headquarters.	Jurisdiction.
Commercial Officer.	Mangalore Town.	Mangalore Municipal limits.
Commercial Officer.	Puttur	Kasaragod Taluk, Puttur Taluk and Buntwal Sub Taluk.
Commercial Officer.	Udipi	Udipi and Coondapur Taluks and Karkal Taluk and Mangalore main Taluk.

The assessment position, in the charge of the three
mmercial Tax Officers will be as shown in Appendix B.

Assistant Commercial Tax Officers:- In Board's Pro-
Rout. No.926/7-2-45, Mangalore Town was placed in
a separate Assistant Commercial Tax Officer and Manga-
lk was clubbed with Karkal Taluk and the Assistant Com-
Tax Officer's Headquarters was shifted to Mangalore from
This arrangement no doubt worked well so far the Manga-
n charge was concerned, but the progress achieved in
r charge, was not quite satisfactory and up to expecta-
The unwieldy jurisdiction of this Assistant Commercial
cer with no assessment work at the Headquarters proved
ap to him in the way of better work. As remarked by
ty Commissioner, if Buntwal Sub Taluk is deleted from
ge and tacked on to the Puttur Taluk, leaving him in
f only the Karkal Taluk and Mangalore Main Taluk, with
ters shifted back to Karkal, he would have a suitable
pact jurisdiction.

The present aggregate assessment position in the Udipi
ndapur Taluks though slightly above the normal for an
nt Commercial Tax Officer, is not such as cannot be at-
to by one Assistant Commercial Tax Officer, especially
Deputy Commercial Tax Officer at Udipi, as proposed in
ph 4 above will be functioning. The post of the Assis-
mmercial Tax Officer at Coondapur, may therefore be re-
d and Coondapur and Udipi Taluks placed under one Assis-
mmercial Tax Officer with Udipi as Headquarters as be-

If the proposals submitted in the foregoing paragraph
epted it would be possible to retrench the post of one
nt Commercial Tax Officer; while one more Deputy Commer-
ax Officer would be required for the District. Thus I
, that three Deputy Commercial Tax Officers and 5 Assis-
mmercial Tax Officers with jurisdiction as detailed in
ix B would be a suitable distribution of staff required
e District. In this connection I however invite atten-
o the proposal submitted in this Office L.Dis.93/46 dated
anuary 1946 for the appointment of an Assistant Commercial
ficer for detections and request that sanction may kindly
orded for the appointment of one separate Assistant Commer
Tax Officer for detection work as the need for one is felt
is District.

9. The details of staff sanctioned for the year 1945-46

and

and those required for the year 1946-47 are given in Sections
and II respectively of Appendix C. Necessary sanction may ki
ly be accorded for the staff required.

SOUTH KANARA - Relevant extract of Deputy Commissioner's r
marks dated 26th March 1946.

The Commercial Tax Officer, Mangalore requires one mor
Deputy Commercial Tax Officer and he is prepared to retrench
one of the existing Assistant Commercial Tax Officers. This
move of the Commercial Tax Officer was at my instance and I
agree with him in toto.

REFERENCE:-

Submitted to the Government.

2. The Board considers that a Deputy Commercial Tax
Officer can effectively manage only about 400 assessees. The
two Deputy Commercial Tax Officers in South Kanara District
have 632 and 531 assessees each on their files. At the ins-
tance of the Deputy Commissioner (South), the Commercial Tax
Officer has proposed the redistribution of the jurisdiction of
the existing two Deputy Commercial Tax Officers and employment
of an additional Deputy Commercial Tax Officer. According to
this proposal the three Deputy Commercial Tax Officers will
have 519, 302 and 342 assessees respectively. The Board agrees
with the Commercial Tax Officer that this re-allocation of ju-
risdiction will increase the efficiency of checking accounts
and in the circumstances it requests that the Government may
be pleased to sanction the employment of a Deputy Commercial

Tax

Tax Officer with two clerks and two peons in South Kanara District up to 31st March 1947 from the date of appointment.

3. The Board has decided to abolish the office of the Assistant Commercial Tax Officer, Coondapur as proposed by the Commercial Tax Officer. But it will be given effect to from the date, when the additional Deputy Commercial Tax Officer proposed above is sanctioned and the offices formed.

for Addl. Joint Secretary.

The Secretary to Government, Revenue Department.

Statement Showing the Sanction of present Strength of D.C.T.O's and A.C.T.O's. With the Number of assessment in the Jurisdiction of each officer.

A.C.T.O's.					D.C.T.O's					
Head Quarters	Jurisdiction	Assessment on A.C.T.O's file	Total licenses on A.C.T.O's file	Total Computed assessments	Number	Head Quarters	Jurisdiction	Total number of assessments on D.C.T.O's file	Total number of licences	Total computed assessments
Mangalore Town.	Mangalore Municipality	191	137	358	1	Mangalore Town.	Mangalore Tk Mangalore inc. town.	555	77	632
Mangalore Town. Puttur	Mangalore Tk. Karkal Tk. Puttur Tk	222 125 204	44 — 3	435 259	2.	Mangalore Town.	Karkal Tk. Puttur Tk Kasargod Tk. Udipi Tk Coondapoor Tk.	512	19	531
Kasargod.	Kasargod Tk.	250	18	316						
Udipi	Udipi Tk.	202	18	271						
Coondapoor.	Coondapoor Talug	124	7	150						

Appendix. B.

Statement showing the Number of A.C.T.O's and D.C.T.O's and the assessment position in the Jurisdiction of each officer for which sanction and retention is sought from 1.4.46.

A.C.T.O's					D.C.T.O's					
Head Quarters	Jurisdiction	A.C.T.O's assessments	A.C.T.O's Licenses	Total Computed assessments	Number	Head quarters	Jurisdiction	D.C.T.O's assessments	D.C.T.O's Licenses	Total Computed
Mangalore Town.	Mangalore Town.	191	137	358	1	Mangalore Town.	Mangalore Town.	443	76	519
Kasargod	Kasargod Talug.	250	18	316			Kasargod Tk. Puttur. Tk and			
Puttur.	Puttur. talug and Buntwal Sub. T.K.	204 53	1 5	298	2	Puttur	Buntwal Sub. Talug.	289	13	362
Karkal	Mangalore Main. Tk Karkal. Tk.	169 125	39 —	335			Mangalore Main, Karkal			
Udipi.	Udipi. Talug. Coondapoor Tk.	202 124	18 7	404	3	Udipi.	and Coondapoor	335	7	342

Appendix C.

(i) Statement showing the details of staff sanctioned for the year ending 31. 3. 46 (ie) '45 - '46.

Cadre	Number
C.T.C	1
D.C.T.O	2
A.C.T.O.S	6
U.D.C	1
L.D.CS.	18
Bill Collectors	4
Peons.	20

(ii) Statement showing the details of staff for which sanction is sought for the year beginning with 1. 4. 46 (ie) '46 - '47.

Cadre	Number
C.T.O.	1
D.C.T.O.S.	3
A.C.T.O.S	6 (five for regular assessment work and one for detection work)
U.D.C.	1
L.D.CS	18
Bill Collectors	4
Peons.	21 (one more peon is required for the A.C.T.O. for detection work.)

Copied by:

Compared by:

(Dewan Bahadur)

for Addl. Joint Secy

D. 140 35/46

6

Rev. Dept.

Read:- From the Bd. of Rev. Ref. C. No. 1699/46-1 Dt 17.4.

G.O.Ms.No. 711 dated

Sanction is accorded for the employm in the South Kanara District of the followin additional staff temporarily from the da of appointment upto 31.3.47 (inclusive):-

(1) One Deputy Commercial Tax Officer on Rs. 175-250 per mensem.

(2) Two Lower division clerks on Rs. 30-5-5 each per mensem.

(3) Two peons on Rs. 12-17 each per mensem

The staff will draw the appropriate we or dearness allowances admissible to them.

2 The expenditure should be debited to "13.d. Other Taxes and Duties - Commerc

[illegible] Pay of Government [illegible] increased. and the Subordinate staffs employed

25/4/46

25-4-46

3 One post of A.C.T.O. in the S.K. district shall be abolished with effect from the date of appointment of the D.C.T.O. sanctioned in para 2 above.

To The Bd. of Rev
The A.G. thro' Fi

Fin. w.o. for acceptance. ~~The Bd. of Rev. will the address in this connn abolishing the post A.C.T.O.~~

25/4/46

25-4-46 S

26/4/46

Rev. w.o. 14032/46-1

26.4.46

SECRETARY TO GOVERNMENT
22 APR 1946
REVENUE DEPARTMENT

29/12/46

Law Dept

To A.S.

Note No. 6250 [illegible]

The draft order on pages 1-2 above has been suitably amended with ref. to Finance depts suggestion at A on pages 2-3 above. It may now issue. (The file need not be circulated).

30.11.46. W.

1-8-46